

The City of Danville's annual budget serves as the foundation for financial planning and control. The object of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Departments are required to submit requests for appropriations to the Budget Director by mid-December of each year. The Budget Director uses these requests as a starting point for developing a work budget. The City Manager, in conjunction with the budget team, reviews departmental requests along with mandated costs and expected revenues. Primary revenue sources for the City's General Fund are property taxes, sales taxes, business and occupational licenses, meals taxes, state revenues, and contributions from the City's Utility Departments. In establishing the budget, historical and trend data are analyzed. In addition to analyzing historical data, economic indicators and the impact the economy will have on the historical data is taken into consideration.

Once a complete budget is developed, it is presented as a recommended budget to the City Council by April 1 for review and deliberation. After City Council's approval, an introductory budget is released by April 30. The City Council Introductory Budget contains all changes and amendments made by the City Council during its budget review. It is the City Council Introductory Budget that is submitted for public hearing. City Council is required to adopt a final budget by June 30 each year.

The Adopted Budget takes the form of: 1) an ordinance, authorizing expenditures and the raising of revenues during the coming budget year, and 2) resolutions authorizing fees, charges and related actions.

Once the budget is adopted by the City Council, it becomes the shared responsibility of the city manager, finance director, budget director and department heads to oversee the implementation of the budgeted programs and to continually monitor expenditure and revenue levels throughout the year. Full implementation of the FY 2016 budget begins on July 1, 2015.

DESCRIPTION OF MUNICIPAL BUDGET FUNDS

The Code of Virginia requires all ordinances appropriating funds in an amount of \$1,000 or greater to be introduced and lay over for a period of 10 days prior to final adoption. Further, if at any meeting ordinances amending the budget exceed one percent of the budget or \$500,000, whichever is the lesser, the State Code requires that such budget amendments be advertised for public hearing. The City Charter requires the affirmative votes of two-thirds of all the members of the City Council for all ordinances imposing taxes, authorizing the borrowing of money or appropriating money exceeding the sum of \$10,000.

The City of Danville organizes expenditures and revenues by fund. All the City's funds are shown in this document are described in more detail below.

OPERATING FUND

The General Fund

The General Fund is the primary operating fund for governmental-type activities. This fund accounts for all financial resources of the City, except for those resources required (by general accepted accounting principles) to be accounted for in another fund. The most significant sources of funding are general property taxes, other local taxes and transfers from the various utility funds. The most significant expenditures from this fund are for public safety, public works programs including infrastructure maintenance, health and welfare programs and contributions

to other funds for education and capital improvements. The budget and accounting records are maintained on a modified accrual basis.

INTERNAL SERVICE FUNDS

The Insurance Fund

This fund provides accountability for all City costs relating to workers compensation on a self-insured basis, general insurance provided by outside insurance carriers- excluding group health and life, risks covered by statewide pools and risks other than workers compensation on a self-insured basis. The fund is supported by charges to the user departments on a cost-reimbursement basis and is on a modified accrual basis of accounting for both the budget and the accounting records.

The Central Services Fund

This fund provides accountability for the acquisition of office supplies, the cost of interoffice mail, central mailroom and printing services, which are provided to the various departments of the City. The fund is supported by charges to the user departments on a cost-reimbursement basis and is on a modified accrual basis of accounting for both the budget and the accounting records.

The Motorized Equipment Fund

This fund provides accountability for the acquisition and maintenance of motorized vehicles for various departments of the City. The fund is supported by charges to the user departments on a cost-reimbursement basis and is on a modified accrual basis for both the budget and the accounting record.

ENTERPRISE FUNDS

The Transportation Fund

This fund provides for activities relating to mass transit bus services. The fund is on an accrual basis of accounting for both the budget and the accounting records. However, the fund is not self-supporting. Operation and maintenance costs are paid by user fees from passengers of the bus service, local, federal, and state grants and transfers from the General Fund.

The Sanitation Fund

This fund provides for activities relating to the collection and disposal of solid waste. The fund is self-supporting with user fees, which cover the operating and maintenance cost. The fund is on an accrual basis of accounting for both the budget and the accounting records.

The Cemetery Fund

The Cemetery Fund provides for funeral services, sale of lots and record keeping. The staff provides services to local funeral homes and can assist residents and non-residents who are interested in purchasing at-need and pre-need burial lots. Additionally, this fund provides for the maintenance of the eight municipally owned cemeteries. The fund is on an accrual basis of accounting for both the budget and the accounting records.

The Wastewater Fund

This fund provides for activities related to the treatment of household, commercial and industrial waste as well as the operations and maintenance of the treatment facilities, pumping stations, and collection lines. The fund is self-supporting with user fees, which cover the expenses for the collection system and treatment facilities and a contribution to the General Fund in lieu of taxes

and to represent a return on investment. An accrual basis of accounting is used for this fund for both the budget and the accounting records.

The Water Fund

This fund provides for reliable high quality drinking and industrial process water at the lowest cost possible while complying with all local, state, and federal laws, regulations and standards. The fund is self-supporting with user fees, which cover the operating, and maintenance cost for water treatment plant and the distribution lines and a contribution to the General Fund in lieu of taxes and to represent a return on investment. An accrual basis of accounting is used for this fund for both the budget and the accounting records.

The Gas Fund

This fund provides for activities relating to the purchase and distribution of natural gas to customers. The fund is self-supporting with user fees, which cover the purchased cost of natural gas, operation and maintenance of the distribution system and a contribution to the General Fund in lieu of taxes and to represent a return on investment. An accrual basis of accounting is used for both the budget and the accounting records.

The Electric Fund

This fund provides for activities relating to the purchase of electricity, production of electricity, and operating and maintenance costs. The operating and maintenance costs cover the hydro-electric facilities, transmission system, and the distribution system. The fund is self-supporting with user fees, which cover all costs and provide a contribution to the General Fund in lieu of taxes and to represent a return on investment. An accrual basis of accounting is used for both the budget and the accounting records.

The Telecommunications Fund

The Telecommunications Fund is an e-rate service provider to the Danville Public Schools and the Pittsylvania County Schools and maintains and operates nDanville, a high-tech fiber optic network. The fund is self-supporting with user fees, which cover all costs and provide a contribution to the General Fund in lieu of taxes and to represent a return on investment. An accrual basis of accounting is used for both the budget and the accounting records.

SPECIAL FUNDS

The Capital and Special Projects Fund

This fund provides accountability for financial resources used for major construction projects relating to general government use. Funding resources include proceeds from the sale of bonds, federal and state grants and transfers from the General Fund. The fund operates on a modified accrual basis of accounting for both the budget and the accounting records. Information regarding these projects can be found in the Capital and Special Projects Plan document.

Virginia Department of Transportation Fund

In accordance with Section 33.1-41.1 of the Code of Virginia, the Commonwealth Transportation Board authorizes payments to municipalities for maintenance, construction, or reconstruction of eligible roads and highways. The maintenance payments are based on lane miles of principal, collector, or local streets within the city limits. The rates are adjusted annually. This fund will more clearly identify the Virginia Department of Transportation maintenance fund expenditures. The funds are reimbursed to the city on a quarterly basis.

March 3	C/M Proposed Budget Presented to City Council (VA Code Section 15.2-2503)
March 10	Budget Work Session
March 17	Regular Council Meeting/Budget Work Session
March 24	Budget Work Session
March 31	Budget Work Session Final Adjustments to Work Budget
April 7	Regular Council Meeting Introductory Budget presented (per City Charter Section 8-6)
April 21	Regular Council Meeting Public Hearing – 1 st Reading Resolution Approving School Budget Public Hearing – 1 st Reading Utility Rate & Fee Increase Ordinances
May 5	Final Adoption - Resolution Approving School Budget Final Adoption – Utility Rate & Fee Increase Ordinances Public Hearing – City Budget – 1 st Reading Resolutions 1 st Reading- Budget Approp Ordinance City & CIP Budgets
May 19	Final Adoption of Resolutions approving City & CIP Budgets Final Adoption – Budget Appropriation Ordinance
June 2	Hold for possible budget actions
June 16	Hold for possible budget actions
July 1	Begin New Fiscal Year

LEGAL REQUIREMENTS:

Utility Rates and other Fee Increases: Advertise 2 successive weeks with 2nd publication no sooner than 1 week after the first publication. Fourteen days must elapse between the last publication date and the passage of the ordinance.

Reassessment years when reassessment produces tax levy in excess 101% of current levy - Notice of Public Hearing for Real Estate Tax Rate at least 30 days prior to Public Hearing. The Public Hearing for the R/E Tax Increase CANNOT be held at the same time of the Public Hearing on the Budget.

Non-reassessment years for Real Estate Taxes and all other local taxes – notice of proposed increase must be published in a newspaper at least seven days before Public Hearing. Ten days must elapse between Public Hearing and passage of ordinance.

Advertise Summary of School Budgets once at least 7 days prior to Public Hearing. School Budget must be approved by May 15 or within 30 days of receipt of State Revenue Estimated whichever occurs later.

Advertise Summary of City & CIP Budgets once at least 7 days prior to Public Hearing.

Budget Appropriation Ordinance not to be passed until 10 days after introduction.

FY 2016 Adopted Budget
Budget Summary
All Funds Summary

<u>Revenues</u>	<u>Adopted Budget FY 2016</u>	<u>Adopted Budget FY 2015</u>
General Fund	\$ 97,493,110	\$ 96,019,980
Transfer From Fund Balance	4,546,750	3,108,750
VDOT Street Maintenance Fund	10,328,980	10,056,790
Wastewater Fund	9,881,960	9,590,150
Water Fund	8,289,080	8,270,130
Transfer From Fund Balance	-	-
Gas Fund	26,745,200	26,603,080
Transfer From Fund Balance	-	-
Electric Fund	115,556,080	118,159,430
Transfer From Fund Balance	-	-
Telecommunications Fund	1,670,250	1,679,550
Transfer From Fund Balance	-	-
Transportation Fund	2,427,950	2,280,140
Sanitation Fund	3,718,700	3,625,200
Cemetery Fund	1,028,270	1,005,210
Insurance Fund	3,038,890	2,916,480
Central Services Fund	427,480	391,890
Motorized Equipment Fund	3,520,590	3,472,830
Total	\$ 288,673,290	\$ 287,179,610
Less Interfund Charges	(7,610,000)	(7,360,290)
Less Interfund Transfers	(14,830,000)	(14,830,000)
Less Interfund Recoveries	(4,301,290)	(4,258,650)
Total Budget	\$ 261,932,000	\$ 260,730,670

FY 2016 Adopted Budget
Budget Summary
All Funds Summary

<u>Expenditures</u>	<u>Adopted Budget FY 2016</u>	<u>Adopted Budget FY 2015</u>
General Fund	\$ 102,039,860	\$ 99,128,730
VDOT Street Maintenance Fund	10,328,980	10,056,790
Wastewater Fund	9,219,190	8,962,690
Transfer To Fund Balance	662,770	627,460
Water Fund	8,230,360	8,261,300
Transfer To Fund Balance	58,720	8,830
Gas Fund	26,694,620	26,544,250
Transfer To Fund Balance	50,580	58,830
Electric Fund	115,334,760	117,477,510
Transfer To Fund Balance	221,320	681,920
Telecommunications Fund	1,628,590	1,674,550
Transfer To Fund Balance	41,660	5,000
Transportation Fund	2,427,950	2,280,140
Sanitation Fund	3,480,250	3,442,800
Transfer To Fund Balance	238,450	182,400
Cemetery Fund	990,430	966,540
Transfer To Fund Balance	37,840	38,670
Insurance Fund	2,996,890	2,876,480
Transfer To Fund Balance	42,000	40,000
Central Services Fund	427,480	391,890
Transfer To Fund Balance	-	-
Motorized Equipment Fund	3,443,110	3,357,930
Transfer To Fund Balance	77,480	114,900
Total	\$ 288,673,290	\$ 287,179,610
Less Interfund Charges	(7,610,000)	(7,360,290)
Less Interfund Transfers	(14,830,000)	(14,830,000)
Less Interfund Recoveries	(4,301,290)	(4,258,650)
Total Budget	\$ 261,932,000	\$ 260,730,670
Capital Projects - All Funds	\$ 22,177,670	\$ 23,603,250
Less: Project Funding Included in Operating Budget	(10,528,980)	(9,138,100)
Reprogrammed Funds	(202,690)	(3,700,000)
Capital Projects Funded by Other Sources (General Oblig. Bonds, & State/Federal Grants to be appropriated by separate ordinance)	\$ 11,446,000	\$ 10,765,150
Total Budget Including Capital Projects from Other Sources	\$ 273,378,000	\$ 271,495,820

FY 2016 Adopted Budget
Budget Summary
Authorized Position List Summary

Below is a listing of the changes to the Authorized Position List from FY 2015 to FY 2016.

<u>General Fund</u>		Full Time	Part Time
Community Development			
	<u>Social Services</u>		
	<i>Eligibility Worker</i>		0.2
Information Technology			
	<i>Administrative Assistant</i>	1	
	<i>Senior Secretary</i>	-1	
Fire Department			
	<i>Fire Code Inspector</i>	1	
Police Department			
	<u>Juvenile Detention</u>		
	<i>Youth Care Worker</i>		0.4
	<u>Police Department</u>		
	<i>School Crossing Guard</i>		0.2
	<i>Senior Investigator</i>		0.2
Parks and Recreation			
	<u>Administration</u>		
	<i>Secretary</i>	1	
	<i>Recreation Program Supervisor</i>		0.1
	<u>Athletics</u>		
	<i>Recreation Program Supervisor</i>		-0.6
	<i>Recreation Facility Operator</i>		0.4
	<u>Community Recreation</u>		
	<i>Administrative Specialist</i>	-1	
	<i>Recreation Leader</i>		0.3
	<i>Recreation Program Supervisor</i>		0.1
	<i>Recreation Instructor</i>		0.2
	<i>Recreation Site Supervisor</i>		-0.2
	<i>Recreation Facility Operator</i>		-0.1
	<u>Park Maintenance</u>		
	<i>Public Service Worker</i>		-0.7
	<i>Administrative Specialist</i>		-0.3
	<u>Special Recreation</u>		
	<i>Administrative Specialist</i>		0.7
	<i>Recreation Program Supervisor</i>	1	-0.9
	<i>Recreation Leader</i>		-1.3
Airport			
	<i>Airport Maintenance Security Tech II</i>		2.1
	<i>Airport Maintenance Security Tech I</i>		-2.1
<u>Sanitation Fund</u>			
	<i>Residential Refuse Collection</i>		
	<i>Sanitation Operator/Collector</i>		-1
<u>Transportation Fund</u>			
	<i>Transit Driver</i>	5	-1.7
<u>Electric Fund</u>			
	<i>Electric Line Tech/Ground Worker</i>	-1	
	<i>SCADA Analyst</i>	1	
Total		7	-4

For Constitutional Offices, the Clerk of Circuit Court received two additional full time positions.

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
City Manager's Office						
1		1.0	1		1.0	City Manager
1		1.0	1		1.0	Deputy City Manager
1		1.0	1		1.0	Assistant to the City Manager
1		1.0	1		1.0	Clerk of Council
1		1.0	1		1.0	Multi-media Design manager
1		1.0	1		1.0	Director of Budget
1		1.0	1		1.0	Executive Assistant
1		1.0	1		1.0	Executive Secretary
8	-	8.0	8	-	8.0	TOTAL CITY MANAGER'S OFFICE
City Attorney's Office						
1		1.0	1		1.0	City Attorney
2		2.0	2		2.0	Assistant City Attorney*
1		1.0	1		1.0	Legal Assistant
1		1.0	1		1.0	Legal Secretary
5	-	5.0	5	-	5.0	TOTAL CITY ATTORNEY'S OFFICE
One Assistant City Attorney funded by Blight						
COMMUNITY DEVELOPMENT DEPARTMENT						
Community Development Fund						
1		1.0	1		1.0	Housing & Development Coordinator
1		1.0	1		1.0	Community Redevelopment Specialist
2		2.0	2		2.0	Cost Estimator/Inspector
1		1.0	1		1.0	Housing & Development Planning Specialist
1		1.0	1		1.0	Secretary
6		6.0	6		6.0	Sub-Total
Director of Community Development						
1		1.0	1		1.0	Director of Community Development
1		1.0	1		1.0	Accountant II
1		1.0	1		1.0	Senior Secretary
3	-	3.0	3	-	3.0	Sub-Total
Inspections Office						
1		1.0	1		1.0	Division Director of Inspections
1		1.0	1		1.0	Inspections Supervisor
1		1.0	1		1.0	Plumbing/Cross Connection Inspector
1		1.0	1		1.0	Mechanical Inspector
1		1.0	1		1.0	Electrical Inspector
2		2.0	2		2.0	Building Inspector
5		5.0	5		5.0	Property Maintenance Inspector
1		1.0	1		1.0	Permit Technician
13	-	13.0	13	-	13.0	Sub-Total
Planning Office						
1		1.0	1		1.0	Division Director of Planning
2		2.0	2		2.0	Combination of: Senior Planner Associate Planner Planning Technician
3	-	3.0	3	-	3.0	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
Social Services						
1		1.0	1		1.0	Division Director of Social Services
1		1.0	1		1.0	Family Services Manager
1		1.0	1		1.0	Eligibility Services Manager
3		3.0	3		3.0	Family Services Supervisor
1		1.0	1		1.0	Accountant II
1		1.0	1		1.0	Employment Service Supervisor
3		3.0	3		3.0	Eligibility Supervisor
3		3.0	3		3.0	Senior Family Services Specialist
1		1.0	1		1.0	Comprehensive Services Coordinator (Grant Funded)
5		5.0	5		5.0	Child Protective Service Worker
15		15.0	15		15.0	Family Services Specialist
3	0.6	3.6	3	0.6	3.6	Senior Eligibility Worker
2		2.0	2		2.0	Fraud Investigator
1		1.0	1		1.0	Administrative Assistant
8		8.0	8		8.0	Employment Services Worker
33		33.0	33	0.2	33.2	Eligibility Worker
1		1.0	1		1.0	Senior Secretary
1		1.0	1		1.0	Senior Account Clerk
4		4.0	4		4.0	Senior Administrative Specialist
1		1.0	1		1.0	Social Service Aide
1		1.0	1		1.0	Employment Service Aide
9		9.0	9		9.0	Administrative Specialist
99	0.6	99.6	99	0.8	99.8	Sub-Total
124	0.6	124.6	124	0.8	124.8	TOTAL COMMUNITY DEVELOPMENT DEPARTMENTJME
Economic Development Department						
1		1.0	1		1.0	Director of Economic Development
1		1.0	1		1.0	Assistant Director of Economic Development
1		1.0	1		1.0	Economic Development Project Manager
1		1.0	1		1.0	Marketing & Research Manager
1		1.0	1		1.0	Special Project Assistant
5	-	5.0	5	-	5.0	TOTAL ECONOMIC DEVELOPMENT DEPARTMENTN
FINANCE DEPARTMENT						
Central Collections						
1		1.0	1		1.0	Division Director of Central Collections
1		1.0	1		1.0	Collections Supervisor
1		1.0	1		1.0	Delinquent Collections Coordinator
2		2.0	2		2.0	Senior Collections Clerk
4		4.0	4		4.0	Combination of: Collection Clerk II Senior Cashier Collection Clerk I
5		5.0	5		5.0	Cashier
14	-	14.0	14	-	14.0	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
Central Services Fund						
1		1.0	1		1.0	Print Shop Technician
2		2.0	2		2.0	Combination of: Senior Printer Printer
3	-	3.0	3	-	3.0	Sub-Total
Director of Finance						
1		1.0	1		1.0	Director of Finance
1		1.0	1		1.0	Senior Secretary
2	-	2.0	2	-	2.0	Sub-Total
Accounting						
1		1.0	1		1.0	Assistant Director of Finance
1		1.0	1		1.0	Business Systems Accountant
2		2.0	2		2.0	Accountant II
1		1.0	1		1.0	Accountant III
1		1.0	1		1.0	Payroll Technician
1		1.0	1		1.0	Senior Account Clerk
2		2.0	2		2.0	Account Clerk
9	-	9.0	9	-	9.0	Sub-Total
Internal Auditor						
1	-	1.0	1	-	1.0	Internal Auditor
Purchasing						
1		1.0	1		1.0	Division Director of Purchasing
1		1.0	1		1.0	Buyer
1		1.0	1		1.0	Senior Purchasing Clerk
1		1.0	1		1.0	Purchasing Clerk
	0.6	0.6		0.6	0.6	Printer
4	0.6	4.6	4	0.6	4.6	Sub-Total
Real Estate						
1		1.0	1		1.0	Division Director of Real Estate Assessment
3		3.0	3		3.0	Combination of: Real Estate Appraiser III Real Estate Appraiser II Real Estate Appraiser I
2		2.0	2		2.0	Combination of: Senior Real Estate Assessment Clerk Real Estate Assessment Clerk
6	-	6.0	6	-	6.0	Sub-Total
39	0.6	40	39	0.6	40	TOTAL FINANCE DEPARTMENT
FIRE DEPARTMENT						
Emergency Communications						
	0.5	0.5		0.5	0.5	CERT Coordinator
1		1.0	1		1.0	Emergency Communications Coordinator
4		4.0	4		4.0	Emergency Telecommunications Supervisor
16		16.0	16		16.0	Emergency Telecommunicator
21	0.5	21.5	21	0.5	21.5	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
Fire						
1		1.0	1		1.0	Fire Chief
2		2.0	2		2.0	Assistant Fire Chief
4		4.0	4		4.0	Fire Battalion Chief
1		1.0	1		1.0	Fire Marshal
21		21.0	21		21.0	Fire Captain
1		1.0	1		1.0	Assistant Fire Marshal
-		-	1		1.0	Fire Code Inspector
6		6.0	6		6.0	Fire Lt./Asst. Training Officer
24		24.0	24		24.0	Fire Fighter/Engineer
1		1.0	1		1.0	Fire Program Support Coordinator
60		60.0	60		60.0	Fire Fighter
1		1.0	1		1.0	Administrative Assistant
1		1.0	1		1.0	Senior Secretary
123	-	123.0	124	-	124.0	Sub-Total
144	0.5	144.5	145	0.5	145.5	TOTAL FIRE DEPARTMENT
Circuit Court						
1		1.0	1		1.0	Law Clerk
2		2.0	2		2.0	Judicial Assistant
1		1.0	1		1.0	Legal Secretary
4	-	4.0	4	-	4.0	TOTAL CIRCUIT COURT
Human Resources						
1		1.0	1		1.0	Director of Human Resources
1		1.0	1		1.0	Organization Development Consultant
3		3.0	3		3.0	HR Consultant
1		1.0	1		1.0	Human Resource Technician
1		1.0	1		1.0	Senior Secretary
7	-	7.0	7	-	7.0	TOTAL HUMAN RESOURCES

FTE = Full-time Equivalent

Fiscal Year 2015				Fiscal Year 2016			
Full-Time Positions	Part-Time FTEs	Totals		Full-Time Positions	Part-Time FTEs	Totals	POSITION TITLE
Information Technology							
1		1.0		1		1.0	Director of Information Technology
3		3.0		3		3.0	Combination of: Assistant Director of Information Technology Division Director of Application Support Division Director of Technical Services IT Project Manager IT Business Relationship Manager IT Business Analyst
6	1.0	7.0		6	1.0	7.0	Combination of: Network Systems Engineer Network Administrator System Administrator PC Administrator Network Analyst Sr. IT Support Technician IT Support Technician
10		10.0		10		10.0	Combination of: Help Desk Manager GIS Coordinator IT Solutions Architect Manager Sr. Applications Support Specialist Sr. Database Administrator IT Application Support Specialist Sr. Programmer Analyst Sr. GIS Programmer Analyst Database Administrator GIS Programmer Analyst Programmer/Analyst GIS Analyst
-		-		1		1.0	Administrative Assistant
1		1.0		-		-	Senior Secretary
21	1.0	22.0		21	1.0	22.0	TOTAL INFORMATION TECHNOLOGY
POLICE DEPARTMENT Adult Detention Facility							
1		1.0		1		1.0	Division Director of Adult Detention
1		1.0		1		1.0	Chief Correctional Officer
1		1.0		1		1.0	Service Program Coordinator
	0.1	0.1			0.1	0.1	Licensed Physician
1		1.0		1		1.0	Work Program Coordinator
1		1.0		1		1.0	Correctional Health Assistant
4		4.0		4		4.0	Correctional Captain
5		5.0		5		5.0	Correctional Lieutenant
1		1.0		1		1.0	Safety Supply Officer
19	1.1	20.1		19	1.1	20.1	Combination of: Correctional Officer I Correctional Officer II
2		2.0		2		2.0	Senior Account Clerk
36	1.2	37.2		36	1.2	37.2	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
Juvenile Detention Facility						
1		1.0	1		1.0	Division Director of Juvenile Detention
1		1.0	1		1.0	Assistant Division Director of Juvenile Detention
	0.1	0.1		0.1	0.1	Licensed Physician
1		1.0	1		1.0	Juvenile Program Coordinator
1		1.0	1		1.0	Nurse
2		2.0	2		2.0	Juvenile Outreach Counselor (Grant Funded)
4		4.0	4		4.0	Shift Supervisor
2		2.0	2		2.0	Electronic Monitoring Case Worker (Grant Funded)
1		1.0	1		1.0	Building Maintenance Mechanic I
5		5.0	5		5.0	Senior Youth Care Worker
27	5.0	32.0	27	5.4	32.4	Youth Care Worker
1		1.0	1		1.0	Senior Account Clerk
2		2.0	2		2.0	Secretary
1		1.0	1		1.0	Custodian
49	5.1	54.1	49	5.5	54.5	Sub-Total
Police						
1		1.0	1		1.0	Police Chief
1		1.0	1		1.0	Police Lieutenant Colonel
2		2.0	2		2.0	Police Major
7		7.0	7		7.0	Police Captain
10		10.0	10		10.0	Police Lieutenant
1		1.0	1	0.2	1.2	Senior Investigators
8		8.0	8		8.0	Police Sergeant
16		16.0	16		16.0	Police Corporal
87		87.0	87		87.0	Police Officer
1		1.0	1		1.0	Administrative Assistant
1		1.0	1		1.0	Animal Control Officer
3		3.0	3		3.0	Secretary
3		3.0	3		3.0	Police Records Clerk
	0.6	0.6		0.6	0.6	Parking Attendant
	1.8	1.8		2.0	2.0	School Crossing Guard
141	2.4	143.4	141	2.8	143.8	Sub-Total
226	8.7	234.7	226	9.5	235.5	TOTAL POLICE DEPARTMENT
PARKS & RECREATION DEPARTMENT						
Parks & Recreation - Administration (01292)						
1		1.0	1		1.0	Director of Parks & Recreation
1		1.0	1		1.0	Project & Account Manager
1		1.0	1		1.0	P&R Communications Specialist
1		1.0	1		1.0	Program Coordinator
1		1.0	1		1.0	Senior Secretary
			1		1.0	Secretary
1		1.0	1		1.0	Custodian
	0.3	0.3		0.3	0.3	Administrative Specialist
	0.5	0.5		0.6	0.6	Recreation Program Supervisor
	0.2	0.2		0.2	0.2	Intern
6	1.0	7.0	7	1.1	8.1	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
Athletics (01307)						
1		1.0	1		1.0	Division Director of Athletics
1		1.0	1		1.0	Program Coordinator
	0.6	0.6		0.6	0.6	Administrative Specialist
	0.5	0.5		0.5	0.5	Custodian
	1.2	1.2		0.6	0.6	Recreation Program Supervisor
	0.8	0.8		0.8	0.8	Recreation Sports Official
	1.6	1.6		2.0	2.0	Recreation Facility Operator
2	4.7	6.7	2	4.5	6.5	Sub-Total
Community Recreation (01295)						
1		1.0	1		1.0	Division Director of Community Recreation
3		3.0	3		3.0	Program Coordinator
1	0.6	1.6	-		-	Administrative Specialist
1	0.9	1.9	1	0.9	1.9	Custodian
		-		0.6	0.6	Administrative Specialist
	1.7	1.7		1.7	1.7	Recreation Aide
	2.3	2.3		2.6	2.6	Recreation Leader
	2.5	2.5		2.6	2.6	Recreation Program Supervisor
	-	-		0.2	0.2	Recreation Instructor
	1.6	1.6		1.4	1.4	Recreation Site Supervisor
	2.5	2.5		2.4	2.4	Recreation Facility Operator
6.0	12.1	18.1	5.0	12.4	17.4	Sub-Total
Park Maintenance (01316)						
1		1.0	1		1.0	Division Director of Parks Maintenance
1		1.0	1		1.0	Parks Supervisor
1		1.0	1		1.0	Crew Supervisor
11		11.0	11		11.0	Combination of: Park Maintenance Technician Parks Groundskeeper III Parks Groundskeeper II Motor Equipment Operator I Public Service Worker/Operator
	3.5	3.5		2.8	2.8	Public Service Worker
	0.6	0.6		0.3	0.3	Administrative Specialist
14	4.1	18.1	14	3.1	17.1	Sub-Total
Outdoor Recreation (01304)						
1		1.0	1		1.0	Division Director of Outdoor Recreation
1		1.0	1		1.0	Outdoor Recreation Program Coordinator
1		1.0	1		1.0	Outdoor Recreation Program Supervisor
	0.5	0.5		0.5	0.5	Recreation Site Supervisor
	0.3	0.3		0.3	0.3	Recreation Leader
		-			-	Recreation Instructor
	0.3	0.3		0.3	0.3	Recreation Facility Operator
1		1.0	1		1.0	Administrative Specialist
4	1.1	5.1	4	1.1	5.1	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
Special Recreation (01301/01310)						
1		1.0	1		1.0	Division Director of Special Recreation
3		3.0	3		3.0	Program Coordinator
1		1.0	1		1.0	Recreation grants Specialist (Grant Funded)
1		1.0	1		1.0	Special Population Assistant
1	0.4	1.4	1	0.4	1.4	Custodian
	0.6	0.6		0.6	0.6	Account Clerk
	0.6	0.6		1.3	1.3	Administrative Specialist
	2.6	2.6		1.3	1.3	Recreation Leader
	4.6	4.6	1	3.7	4.7	Recreation Program Supervisor
	0.8	0.8		0.8	0.8	Recreation Aide
	0.2	0.2		0.2	0.2	Recreation Instructor
7	9.8	16.7	8	8.3	16.3	Sub-Total
Public Library (01322)						
1		1.0	1		1.0	Division Director of Library
1		1.0	1		1.0	Acquisitions/Reference Librarian
1		1.0	1		1.0	Children's Librarian
1		1.0	1		1.0	Circulation Supervisor
1		1.0	1		1.0	Technical Services Librarian
2		2.0	2		2.0	Reference Information Specialist
5	4.8	9.8	5	4.8	9.8	Information Specialist
1		1.0	1		1.0	Senior Administrative Specialist
	0.6	0.6		0.6	0.6	Law Library Information Specialist
	0.5	0.5		0.5	0.5	Library Technology Specialist
13	5.9	18.9	13	5.9	18.9	Sub-Total
52	38.7	90.6	53	36.4	89.4	TOTAL PARKS & RECREATION
PUBLIC WORKS DEPARTMENT						
Cemetery Maintenance (fund 59)						
1		1.0	1		1.0	General Supervisor
2		2.0	2		2.0	Cemetery Supervisor
2		2.0	2		2.0	Groundskeeper
10		10.0	10		10.0	Public Service Worker/Operator
15	-	15.0	15	-	15.0	Sub-Total
Public Works Administration (0125301)						
1		1.0	1		1.0	Director of Public Works
1		1.0	1		1.0	Division Director Public Works Administration
1		1.0	1		1.0	Senior Administrative Assistant
1		1.0	1		1.0	Horticulturist (Funded by Special Revenue)
1		1.0	1		1.0	Administrative Assistant
1		1.0	1		1.0	Senior Account Clerk
1		1.0	1		1.0	Senior Secretary
2		2.0	2		2.0	Account Clerk
	0.2	0.2		0.2	0.2	P/W Beautification Coordinator
1		1.0	1		1.0	Dispatcher
10	0.2	10.2	10	0.2	10.2	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
P/W Building & Grounds Maintenance (01250)						
1		1.0	1		1.0	Division Director of Building & Grounds
1		1.0	1		1.0	Building Maintenance Superintendent
1		1.0	1		1.0	Custodian Supervisor
		-			-	Crew Supervisor
7		7.0	7		7.0	Combination of: Building Maintenance Mechanic III Building Maintenance Mechanic II Building Maintenance Mechanic I
1		1.0	1		1.0	Senior Custodian
8		8.0	8		8.0	Custodian
19	-	19.0	19	-	19.0	Sub-Total
Motorized Equipment (Fund 44)						
2		2.0	2		2.0	Equipment Maintenance Supervisor
15		15.0	15		15.0	Combination of: Automotive Equipment Mechanic III Welder Automotive Equipment Mechanic II Automotive Service Technician Automotive Equipment Mechanic I
1		1.0	1		1.0	Transit Mechanic
18	-	18.0	18	-	18.0	Sub-Total
Motorized Equipment-Communications (Fund 44)						
1		1.0	1		1.0	Communications Systems Manager
P/W Sewer Maintenance (Fund 51)						
1		1.0	1		1.0	General Supervisor
1		1.0	1		1.0	Crew Supervisor
1		1.0	1		1.0	CCTV Technician
8		8.0	8		8.0	Combination of: Motor Equipment Operator II Motor Equipment Operator I Public Service Worker/ Operator
11	-	11.0	11	-	11.0	Sub-Total
P/W Warehouse (0125304)						
2		2.0	2		2.0	Public Works Warehouse Stock Clerk
P/W Sanitation-Code Enforcement (Fund 58)						
2		2.0	2		2.0	Code Enforcement Inspector
P/W Sanitation-Composting (Fund 58)						
1		1.0	1		1.0	Sanitation Operator I
P/W Sanitation-Recycling (Fund 58)						
1		1.0	1		1.0	Recycling Center Operator
2		2.0	2		2.0	Sanitation Operator I
3	-	3.0	3	-	3.0	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
P/W Sanitation-Residential Refuse Collection (Fund 5)						
1		1.0	1		1.0	Division Director of Sanitation
1		1.0	1		1.0	General Supervisor
15		15.0	14		14.0	Combination of: Sanitation Operator II Sanitation Operator I Solid Waste Collector
17	-	17.0	16	-	16.0	Sub-Total
P/W Sanitation-Yardwaste (Fund 58)						
7		7.0	7		7.0	Sanitation Operator I
P/W VDOT-Engineering (Fund 15-244)						
1		1.0	1		1.0	Assistant Director of P/W - City Engineer
2		2.0	2		2.0	Public Works Chief Engineer
1		1.0	1		1.0	Project Manager
5		5.0	5		5.0	Combination of: Construction Inspections Supervisor Construction Inspector Public Works Project Engineer
1		1.0	1		1.0	Engineering Technician
10	-	10.0	10	-	10.0	Sub-Total
P/W VDOT- Grounds Maintenance (Fund 15-250)						
1		1.0	1		1.0	General Supervisor
1		1.0	1		1.0	Crew Supervisor
13		13.0	13		13.0	Combination of: Motor Equipment Operator II Motor Equipment Operator I Public Service Worker/ Operator
2		2.0	2		2.0	Groundskeeper
17	-	17.0	17	-	17.0	Sub-Total
P/W VDOT-Street Cleaning (Fund 15-247)						
7		7.0	7		7.0	Combination of: Motor Equipment Operator II Motor Equipment Operator I
7	-	7.0	7	-	7.0	Sub-Total
P/W VDOT-Street Maintenance (Fund 15-247)						
1		1.0	1		1.0	Division Director of Streets
1		1.0	1		1.0	Training & Safety Manager
2		2.0	2		2.0	General Supervisor
3		3.0	3		3.0	Crew Supervisor
28		28.0	28		28.0	Combination of: Motor Equipment Operator III Motor Equipment Operator II Motor Equipment Operator I Public Service Worker/ Operator
1		1.0	1		1.0	Groundskeeper
36	-	36.0	36	-	36.0	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
P/W VDOT-Traffic Control (Fund 15-244)						
1		1.0	1		1.0	Traffic Control Superintendent
1		1.0	1		1.0	Traffic Control Crew Supervisor
1		1.0	1		1.0	Senior Traffic Signal Technician
1		1.0	1		1.0	Traffic Signal Technician
1		1.0	1		1.0	Sign Technician
3		3.0	3		3.0	Motor Equipment Operator II
1		1.0	1		1.0	Public Service Worker/ Operator
9	-	9.0	9	-	9.0	Sub-Total
185	0.2	185.2	184	0.2	184.2	TOTAL PUBLIC WORKS DEPARTMENT
TRANSPORTATION DEPARTMENT						
Airport (01241)						
1		1.0	1		1.0	Senior Administrative Assistant
1		1.0	1		1.0	Transportation Building & Grounds Superintendent
1		1.0	1	2.1	3.1	Airport Maintenance Security Tech II
1	2.9	3.9	1	0.8	1.8	Airport Maintenance Security Tech I
4	2.9	6.9	4	2.9	6.9	Sub-Total
1		1.0	1		1.0	Director of Transportation Services
2		2.0	2		2.0	Transportation Supervisor
1		1.0	1		1.0	Senior Account Clerk
18	2.6	20.6	23	0.9	23.9	Transit Driver
		-			-	Custodian
22	2.6	24.6	27	0.9	27.9	Sub-Total
26	5.5	31.5	31	3.8	34.8	TOTAL TRANSPORTATION DEPARTMENT
UTILITIES DEPARTMENT						
Utilities Administration (Fund 54)						
1		1.0	1		1.0	Utilities Director
1		1.0	1		1.0	Key Accounts Manager
1		1.0	1		1.0	Senior Secretary
1		1.0	1		1.0	Public Information Officer
4	-	4.0	4	-	4.0	Sub-Total
Utilities - Fiscal Services (Fund 54)						
1		1.0	1		1.0	Division Director of Support Services
1		1.0	1		1.0	Senior Accountant
1		1.0	1		1.0	Training & Safety Manager
1		1.0	1		1.0	Utilities Warehouse Manager
3		3.0	3		3.0	Senior Account Clerk
2		2.0	2		2.0	Warehouse Stock Clerk
9	-	9.0	9	-	9.0	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
Utilities - Customer Service (Fund 54)						
1		1.0	1		1.0	Division Director of Customer Service
1		1.0	1		1.0	AMI Support Technician
1		1.0	1		1.0	Sr Customer Service/Training Representative
7		7.0	7		7.0	Combination of: Senior Utility Billing Clerk Special Billing Clerk Utility Billing Clerk Customer Service Representative
7		7.0	7		7.0	
17	-	17.0	17	-	17.0	Sub-Total
Water Treatment Administration (Fund 52)						
1		1.0	1		1.0	Division Director of Water/Wastewater Treatment
1		1.0	1		1.0	Senior Secretary
2	-	2.0	2	-	2.0	Sub-Total
Water Engineering Division (Fund 52)						
1		1.0	1		1.0	W&G Chief Engineer
1		1.0	1		1.0	Senior Secretary
2	-	2.0	2	-	2.0	Sub-Total
Water Treatment (Fund 52)						
1		1.0	1		1.0	Water Treatment Manager
1		1.0	1		1.0	Water Chemist
2		2.0	2		2.0	Combination of: Building Maintenance Superintendent Senior Industrial Mechanic Industrial Mechanic
9		9.0	9		9.0	Combination of: Water Treatment Plant Operator IV Water Treatment Plant Operator III Water Treatment Plant Operator II Water Treatment Plant Operator I Water Treatment Plant Operator Trainee
1		1.0	1		1.0	Utility Plant Maintenance Worker
14	-	14.0	14	-	14.0	Sub-Total
Gas Administration (Fund 53)						
1		1.0	1		1.0	Division Director of Water & Gas
1	-	1.0	1	-	1.0	Sub-Total
Gas Control (Fund 53)						
1		1.0	1		1.0	Gas Control Manager
2		2.0	2		2.0	Gas Control Technician
3	0.2	3.2	3	0.2	3.2	Utility Operator
6	0.2	6.2	6	0.2	6.2	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
Water & Gas Distribution (Fund 53)						
1		1.0	1		1.0	Water and Gas Distribution Superintendent
1		1.0	1		1.0	Water and Gas Distribution Supervisor
4		4.0	4		4.0	Water and Gas Crew Supervisor
2		2.0	2		2.0	W&G Construction Crew Supervisor
1		1.0	1		1.0	Water and Gas Welder/Crew Supervisor
5		5.0	5		5.0	Combination of: Motor Equipment Operator III Motor Equipment Operator II Motor Equipment Operator I
6		6.0	6		6.0	Construction Worker
5		5.0	5		5.0	Public Service Worker
25	-	25.0	25	-	25.0	Sub-Total
Water & Gas Engineering (Fund 53)						
2		2.0	2		2.0	Water and Gas Senior Engineer Tech.
1		1.0	1		1.0	Water and Gas Compliance Coordinator
1		1.0	1		1.0	W&G Corrosion Technician
1		1.0	1		1.0	Water and Gas GIS Engineer Tech.
1		1.0	1		1.0	Water and Gas Engineering Aid
6	-	6.0	6	-	6.0	Sub-Total
Water & Gas Meters & Regulators (Fund 53)						
		-			-	
1		1.0	1		1.0	Water & Gas Systems Control Superintendent
3		3.0	3		3.0	Water and Gas Meter Tech.
4	-	4.0	4	-	4.0	Sub-Total
Water & Gas Service (Fund 53)						
7		7.0	7		7.0	Water and Gas Service Tech.
1		1.0	1		1.0	Dispatcher
8	-	8.0	8	-	8.0	Sub-Total
Electric Administration (Fund 54)						
1		1.0	1		1.0	Division Director of Power & Light
1	-	1.0	1	-	1.0	
Electric Distribution (Fund 54)						
1		1.0	1		1.0	Electric Distribution Superintendent
5		5.0	5		5.0	Electric Line Crew Supervisor
1		1.0	1		1.0	Inspector-Contractor Manager
1		1.0	1		1.0	Crew Supervisor
23		23.0	22		22.0	Combination of: Electric Line Technician III Electric Line Technician II Electric Line Technician I Electric Ground Worker
3		3.0	3		3.0	Electric Line Equipment Operator
3		3.0	3		3.0	Electric Line Tree Trimmer
1		1.0	1		1.0	Dispatcher
38	-	38.0	37	-	37.0	Sub-Total

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
Electric Engineering (Fund 54)						
-	-	-	-	-	-	Electric System Support Superintendent
1		1.0	1		1.0	Electric Engineering Tech Supervisor
1		1.0	1		1.0	Electric Compliance Coordinator
1		1.0	1		1.0	Electric GIS/CAD Technician
5		5.0	5		5.0	Combination of: Electric Senior Engineering Technician Electric Engineering Technician Electric Engineering Aide
2		2.0	2		2.0	Electric Engineer
10	-	10.0	10	-	10.0	Sub-Total
Electric Hydro (Fund 54)						
1		1.0	1		1.0	Hydro-Electric Supt.
1		1.0	1		1.0	Hydro Electric Maintenance Technician
4		4.0	4		4.0	Hydro-Electric Operator
1		1.0	1		1.0	Hydro-Electric Attendant
7	-	7.0	7	-	7.0	Sub-Total
Electric Meters (Fund 54)						
1		1.0	1		1.0	Electric Meter Supervisor
3		3.0	3		3.0	Combination of: Electric Meter Technician III Electric Meter Technician II Electric Meter Technician I
4	-	4.0	4	-	4.0	Sub-Total
Electric Substations (Fund 54)						
1		1.0	1		1.0	Electric Substation Superintendent
1		1.0	1		1.0	Electric Substation Supervisor
3		3.0	3		3.0	Utility Operator
1		1.0	1		1.0	Electric T & D Equipment Technician
5		5.0	5		5.0	Electric Substation Technician
11	-	11.0	11	-	11.0	Sub-Total
Telecommunications (Fund 55)						
1		1.0	1		1.0	Division Director of Telecommunications
2		2.0	2		2.0	Broadband Network Engineering Technician
-		-	1		1.0	SCADA Analyst*
3	-	3.0	4	-	4.0	Sub-Total
*Funded in Electric Fund						
172.0	0.2	172.2	172.0	0.2	172.2	TOTAL UTILITIES DEPARTMENT
CONSTITUTIONAL OFFICES						
2		2.0	2		2.0	Registrar
10	1.0	11.0	10	1.0	11.0	Commissioner of the Revenue
4		4.0	4		4.0	City Treasurer
79	7.5	86.5	79	7.5	86.5	Sheriff's Office
21		21.0	21		21.0	Commonwealth Attorney
14		14.0	16		16.0	Clerk of Circuit Court
130	8.5	138.5	132	8.5	140.5	TOTAL CONSTITUTIONAL OFFICES
1,148	64.5	1,212.4	1,156	61.5	1,217.5	GRAND TOTAL

FTE = Full-time Equivalent

Fiscal Year 2015			Fiscal Year 2016			POSITION TITLE
Full-Time Positions	Part-Time FTEs	Totals	Full-Time Positions	Part-Time FTEs	Totals	
OTHER ELECTED OFFICIALS (Part-time)						
Not included in totals below						
-	8.0	8.0	-	8.0	8.0	Council Members
-	1.0	1.0	-	1.0	1.0	Mayor
-	9.0	9.0	-	9.0	9.0	TOTAL OTHER ELECTED OFFICIALS
FUND TOTALS						
661	53	714.2	663	52	714.9	General Fund (does not include Constitutional Offices)
79	-	79.0	79	-	79.0	VDOT Fund
3	-	3.0	3	-	3.0	Central Services
19	-	19.0	19	-	19.0	Motorized Equipment
22	2.6	24.6	27	0.9	27.9	Transportation Fund
30	-	30.0	29	-	29.0	Sanitation Fund
15	-	15.0	15	-	15.0	Cemetery Fund
11	-	11.0	11	-	11.0	Wastewater Fund (Sewers)
18	-	18.0	18	-	18.0	Water Fund
50	0.2	50.2	50	0.2	50.2	Gas Fund
101	-	101.0	100	-	100.0	Electric Fund
3	-	3.0	4	-	4.0	Telecommunications Fund
1,012	56.0	1,068.0	1,018	53.0	1,071.0	
6	-	6.0	6	-	6.0	CDBG Fund
130	8.5	138.5	132	8.5	140.5	Constitutional Officer
1,148	64.5	1,212.5	1,156	61.5	1,217.5	GRAND TOTAL

Reference: City of Danville Financial Policies, Section 4 – Fund Balance, amended May 2015

Sufficient reserves must be retained by the City at all times to provide financial stability. A properly sized and configured fund balance in each operating fund is essential in accomplishing this. The Governmental Accounting Standards Board requires that General Fund balance elements be structured in five categories that span a continuum of use constraints that classify a fund's net resources from those that have the most constraints placed on their use to the least. What was formally accounted for as the "unrestricted" fund balance is now separated into "assigned" and "unassigned" fund balance accounts.*

- Nonspendable Fund Balance -- amounts that cannot be spent because of form (such as inventory) or because of legally or contractual requirements (such as the principal of an endowment fund, pre-paid items, or long-term receivables).
- Restricted Fund Balance -- amounts that are constrained to being used for a specific purpose by external parties (such as grantors, bondholders, or the state or federal governments), through constitutional provisions, or by enabling legislation. Such restrictions normally cannot be removed by City Council.
- Committed Fund Balance -- amounts committed by ordinance for specific purposes by the City Council itself. Council can likewise remove such constraints through an amending ordinance. These relate to expenditures that are not expected to occur routinely. Examples include reserves established by Council to construct a new facility or to purchase property for an industrial park.
- Assigned Fund Balance -- amounts that Council sets aside for specific purposes, but with fewer restrictions than intended with restricted or committed fund balance amounts. Examples include the City's special revenue, capital project, debt service, and budget or rate stabilization funds.
- Unassigned Fund Balance -- amounts that have not been restricted, committed, or assigned and are therefore available for any Council-authorized purpose.

In the case of municipal funds other than the General Fund (for example, utility and enterprise funds) assigned and unassigned fund balances remain combined in "unrestricted" fund balance accounts.

* GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," effective for fiscal periods beginning after June 15, 2010.

Changes in Fund Balance – General Fund

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Adopted 2015-16
Revenues					
Property taxes	\$ 27,284,133	\$ 27,848,904	\$ 27,754,056	\$ 28,192,220	\$ 28,109,420
Local taxes	23,110,519	23,413,891	24,396,546	23,349,000	23,857,000
Fines and forfeitures	589,063	539,186	520,154	574,400	565,200
Permits, privilege fees, and regulatory licenses	182,461	217,675	218,083	209,180	221,030
Revenue from use of money and property	1,422,237	936,699	1,446,701	919,280	950,340
Charges for services	3,572,557	2,561,408	3,411,896	3,235,070	3,284,440
Miscellaneous & Contributions	54,156	58,678	90,870	123,000	125,000
Recovered costs	5,774,490	6,003,288	6,290,842	5,526,140	6,159,760
Intergovernmental ⁽¹⁾	26,780,931	20,962,196	18,139,469	19,061,690	19,390,920
Total revenues	88,770,547	82,541,925	82,268,617	81,189,980	82,663,110
Expenditures					
General government	7,349,502	7,465,889	7,509,999	7,653,370	8,036,370
Judicial administration	5,319,681	5,857,636	6,023,740	6,166,780	6,397,310
Public safety	25,882,155	24,570,118	26,524,804	25,453,460	25,813,070
Public Works ⁽¹⁾	11,281,109	3,745,016	3,814,161	4,277,500	4,424,080
Health and welfare	8,351,937	7,775,433	8,158,761	8,254,630	8,501,610
Education	20,462,199	19,380,145	18,724,575	17,399,860	17,399,860
Parks, recreation, and cultural	4,567,776	4,710,663	4,608,958	4,857,260	4,996,800
Community development	1,305,425	1,256,258	1,498,646	2,406,290	1,449,580
Nondepartmental	6,390,130	9,148,205	5,419,946	11,113,680	11,132,940
Debt service					
Principal	4,911,916	2,990,346	1,226,188	1,620,700	1,668,900
Interest	2,323,243	1,340,152	1,129,392	1,331,030	1,515,940
Total expenditures	98,145,073	88,239,861	84,639,170	90,534,560	91,336,460
Excess of revenues over (under) expenditures	(9,374,526)	(5,697,936)	(2,370,553)	(9,344,580)	(8,673,350)
Other financing sources (uses)					
Transfers in	13,632,000	14,483,345	14,931,345	14,830,000	14,830,000
Transfers out	(9,015,451)	(11,871,753)	(11,580,680)	(8,594,170)	(10,703,400)
Bonds issued, including premium/discount	3,849,550	-	4,123,367	-	-
Refunding bonds issued	-	8,266,227	-	-	-
Payments to refunded bond escrow agent	-	(6,226,490)	-	-	-
Total other financing sources (uses)	8,466,099	4,651,329	7,474,032	6,235,830	4,126,600
Net change in fund balances	\$ (908,427)	\$ (1,046,607)	\$ 5,103,479	\$ (3,108,750)	\$ (4,546,750)
Beginning Fund Balance ⁽²⁾	\$ 38,072,014	\$ 37,163,587	\$ 37,768,281	\$ 42,871,760	\$ 39,763,010
Ending Fund Balance	\$ 37,163,587	\$ 36,116,980	\$ 42,871,760	\$ 39,763,010	\$ 35,216,260

(1) In FY 2013, the City created a VDOT Fund to account for State-funded highway and property maintenance. This is why Intergovernmental Revenues and Public Works Expenditures are much less after FY 2012.

(2) FY 2014 Beginning Fund Balance was restated for additional accrued revenues. See the City's FY 2014 CAFR, Note 16, for details.

The [City of Danville's Capital & Special Projects Plan \(CSP\)](#) is a five-year presentation of proposed major capital and special projects for all municipal funds. The first year of funding appropriated and the remaining four years for planning purposes only. Included are projects with provisions for blight removal, economic development, River District renovation, construction, replacement or rehabilitation of public facilities, technology infrastructure, major street improvements, equipment replacement, and utility infrastructure. Careful consideration is given annually to developing a CSP that is economically feasible and prudent, and will provide long-term benefits for the safety and well-being of the community.

The CSP is categorized into General Fund and Utility Fund projects. The 2016-20 Five-Year CSP provides for total revenues and expenditures of \$146,323,780 of which FY 2016 projects total \$22,177,670.

FUNDING

Bonds

This CSP includes the issuance of \$9,946,000 in General Obligation Bonds during FY 2016 to fund projects in the Electric Fund and General Fund departments, including fire, finance, police, information technology, parks & recreation, public schools, public works buildings and grounds, streets, and airport. This represents approximately 44.8% of FY 2016 funding sources. Projects funded with bonds are not included in the Budget Appropriation Ordinance. These projects are appropriated by a Bond Appropriation Ordinance.

Pursuant to Chapter 9, Section 9.7 (A), (D), (E), and (F) of the City Charter, issuance of the following may be authorized by City Council without voter's approval:

- Up to \$6 million of bonds in any one fiscal year to finance capital expenditures excluding capital improvements related to water, sewer, gas, or electric improvements.
- Up to \$10 million of bonds in any one fiscal year to finance capital expenditures relating to the City's water, sewer, gas, electric systems, or other undertaking from which the City may derive a revenue.
- Up to \$25 million of bonds or notes in any one fiscal year for capital expenditures relating to the City's water treatment, wastewater treatment, stormwater treatment, solid waste disposal, recycling facilities, and any extraordinary maintenance improvements or expansions of transmission and/or distribution infrastructure for the electric or gas systems.
- Refunding bonds issued to refinance existing debt.

State Funding

State grants from the Virginia Department of Transportation (VDOT) Revenue Sharing program provide funding for Public Works street projects. Other State grants provide funding to emergency communications to replace the City's E911 telephone system, which has reached its end of life and replacement parts are no longer available. FY 2016

proposes funding in the amount of \$1,425,000, approximately 6.4% of FY 2016 project funding.

State Aid to Localities

Virginia Fire Service Program provides funding for qualified projects. These projects are required to fund purchases not included in the Fire Department's operating budget. With the 1987 annexation, the City used these funds in combination with General Fund current revenues to pay debt service for lease-purchases of fire apparatus equipment. In FY 2004, a Fire Apparatus Replacement Program was instituted to provide pay-as-you-go funding of new fire trucks and equipment. Fire pumper trucks have an average life of 15 years and ladder trucks 20 years. The FY 2016 CSP includes \$475,000 toward the Apparatus/Equipment Plan with State funding in the amount of \$120,000.

Current Revenues

This category provides total FY 2016 funding in the amount \$7,858,270, representing 35.4% of FY 2016 funding sources. Utility revenues provide \$5,495,960 while the General Fund provides support of \$2,362,310.

Unreserved Fund Balance

Transfers from the unreserved fund balance include \$1,810,710 from the General Fund and \$350,000 from the Gas Fund and represents 9.7% of project funding.

Other Funding Sources

The Electric Fund's Weatherization and Energy Efficiency program uses revenues from the Power Cost Adjustment in the amount of \$510,000 for FY 2016 which represents 2.3% of project funding.

Also included in the FY 2016 CSP is the recommendation to use \$202,690 from the repayment of the Telvista Loan to fund Economic Development projects. This represents the FY 2015 and 2016 repayments. In the past two fiscal years, this money has been transferred to the General Fund Unreserved Fund Balance at year-end.

PROJECTS

General Fund

Community Development – The Blight Removal Project benefits the City by eliminating derelict structures and repairing owner-occupied structures. Reduction in property blight should stimulate improvement in the housing market and reduce demands on municipal services. The City's image as a great place to live, work, and raise a family will be enhanced.

Economic Development – This category includes the China Strategy, River District Purchase and Improvement Plan and Industrial Site Development. There is no recommended funding for Industrial Site Development for FY 2016.

Finance Department – The project for the Finance Department provides for a solution for the traffic flow situation at the Harris Finance Service Center.

Fire Department – Projects for the Fire Department include the Fire Apparatus/Equipment Replacement Plan, parking lots and access drives improvements, roof replacements, and telephone system replacement. In addition, the rehabilitation of two buildings and the construction of an exhibit per the agreement with the Department of Historic Resources at the new Fire Station/Headquarters on Lynn Street are included.

Information Technology – Technology continues to change and the City needs to stay current with the latest infrastructure, end-of-life replacements of hardware and enhancements that will make the organization more efficient and effective. Projects in this category include the Computer Plan providing for infrastructure needs, Enterprise Resource Planning providing upgrades and enhancements to the City's financial and human resource management systems, and geographic information system upgrades.

Parks and Recreation – Projects in this category include upgrades, maintenance, and renovations to American Legion Stadium, facilities improvements, park improvements, Riverwalk Trail maintenance, upgrades to the City Armory electric system, and park paving projects. Maintaining modern recreational facilities is important to maintaining Danville's favorable quality of life.

Police – Projects in the Police Department include SWAT tactical equipment upgrades, additions to the video surveillance system in the River District, and upgrades to the police firing range. The Adult Detention facility improvements have been a continuing project since 2002. This is a multi-faceted and comprehensive approach to renovating the facility.

Public Works – General maintenance of Buildings and Grounds provides for major repairs and maintenance of city-owned buildings. An annual appropriation for this project is included each year. Annual provision for roof, elevator and HVAC replacements of City buildings has been added to the Five-Year CSP. Roofs, elevators and heating, ventilating, and air conditioning (HVAC) systems are aging and there is a need to establish a plan to address these areas. Other projects include River District street improvements, stormwater improvements, general street improvements, South Boston Road widening, and Stewart Street improvements. The VDOT revenue sharing program will provide funding for most street projects. The State Enhancement Grant program is anticipated to provide 75% funding for the Northside Riverwalk Trail Extension – Central Boulevard to Piedmont Drive scheduled for FY 2016.

Public Schools – The Schools have submitted a request for improvements for Schoolfield Elementary School, Westwood Middle School, and George Washington High School for FY 2016.

Transportation Department – The only Airport project scheduled for FY 2016 is to refurbish hangar buildings. Projects in years two – five include hangar building expansion, rehabilitation of Taxiway A, Crosswind Runway 13/31, and T-Hangar Taxilane.

Utility Funds

Sewer/Wastewater - Public Works sewer projects include annual funding for sewer line reconstruction and new sewer lines/inflow and infiltration reduction. Other major sewer projects scheduled include replacement of Rutledge Creek Sewer lines (FY 2016), Apple Branch Sewer lines (FY 2017), Luna Lake Sewer lines (FY 2019), Pumpkin Creek Tributary Sewer lines (FY 2020), and Sandy Creek Sewer Collector Improvements (FY 2018). Wastewater Treatment Plant projects include continuation of the Northside Plant process modifications and supervisory control and data acquisition (SCADA) implementation

Water – Many of the City's water mains and service lines are old, deteriorating, and have outlived their life expectancies. The Water Line Reconstruction project is a multi-year effort to address the replacement of pipelines causing continuous problems. Other projects include replacement of Ballou distribution water mains, Water Treatment Plant improvements, repair of Schoolfield Dam gate guides, and replacement of a variable frequency Drive for 700 HP pump.

Gas – The Cast Iron Main Replacement Project began in 1994 to replace old cast iron and steel pipelines that have deteriorated and can present a safety hazard. Other projects include northern gas feed, gas main extensions and the Holland Road gas main extension.

Electric – Annual funding is provided for line rebuilds and reconductoring and the automation of the distribution system. There are various projects in distribution, substations, and transmission. The Weatherization – Energy Efficiency Program was implemented in September 2010 to provide Danville Utilities Power & Light Division with the necessary revenue to continue funding our energy efficiency incentive, education, and customer outreach programs.

Telecommunications – nDanville has gradually extended its service to residential neighborhoods on a pay-as-you-go basis. The deployment will continue to expand nDanville into residential neighborhoods while operating debt free.

PROJECT SUMMARIES

On the following pages are five-year CSP summary tables listing all capital projects by Fund/Department. Additionally, FY 2016 funding sources for General Fund, Gas Fund, and Electric Fund projects are included.

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Capital and Special Projects

ALL FUNDS
ADOPTED BUDGET - CAPITAL & SPECIAL PROJECTS - FY 2016 - 2020

Fund/Department	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	5 Yr Total
<u><i>General Fund</i></u>						
Non-Departmental	\$ 250,000	\$ 400,000	\$ 200,000	\$ -	\$ -	\$ 850,000
Community Development	1,650,000	1,250,000	1,150,000	900,000	850,000	5,800,000
Economic Development	670,000	3,950,000	3,950,000	3,950,000	-	12,520,000
Finance Dept	78,000	-	-	-	-	78,000
Fire Department	929,000	379,800	465,000	489,000	489,000	2,751,800
General Assembly - Circuit Court	-	639,420	-	-	300,000	939,420
Information Technology	775,050	800,000	1,450,000	450,000	450,000	3,925,050
Parks & Recreation	670,000	725,000	237,000	455,000	125,000	2,212,000
Police Department - Admin	260,660	-	-	16,000,000	-	16,260,660
Police Department - Adult Detention	350,000	155,000	-	220,000	-	725,000
P/W - Building & Grounds	954,000	928,000	875,000	834,000	954,000	4,545,000
P/W Engineering & Street	2,850,000	3,300,000	1,800,000	2,800,000	1,800,000	12,550,000
Public Schools	2,620,000	3,790,000	2,225,000	2,815,000	1,788,000	13,238,000
Transportation Services	265,000	7,382,890	-	-	-	7,647,890
General Fund Total	\$ 12,321,710	\$ 23,700,110	\$ 12,352,000	\$ 28,913,000	\$ 6,756,000	\$ 84,042,820
<u><i>Wastewater Fund</i></u>						
Sewers	\$ 1,250,000	\$ 1,250,000	\$ 1,300,000	\$ 1,250,000	\$ 1,300,000	\$ 6,350,000
Wastewater Treatment	550,000	1,000,000	400,000	400,000	400,000	2,750,000
Wastewater Fund Total	\$ 1,800,000	\$ 2,250,000	\$ 1,700,000	\$ 1,650,000	\$ 1,700,000	\$ 9,100,000
<u><i>Water Fund</i></u>						
Distribution	\$ 725,000	\$ 900,000	\$ 1,000,000	\$ 1,100,000	\$ 1,000,000	\$ 4,725,000
Water Treatment	430,000	400,000	400,000	300,000	400,000	1,930,000
Water Fund Total	\$ 1,155,000	\$ 1,300,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 6,655,000
<u><i>Gas Fund</i></u>						
Distribution	\$ 1,500,000	\$ 1,500,000	\$ 4,705,000	\$ 8,000,000	\$ 3,400,000	\$ 19,105,000
Gas Fund Total	\$ 1,500,000	\$ 1,500,000	\$ 4,705,000	\$ 8,000,000	\$ 3,400,000	\$ 19,105,000
<u><i>Electric Fund</i></u>						
Distribution	\$ 500,000	\$ 2,050,000	\$ 1,690,000	\$ 1,690,000	\$ 1,690,000	\$ 7,620,000
Load Management	-	1,000,000	1,000,000	-	-	2,000,000
Sub-Stations	2,000,000	1,610,000	1,620,000	1,720,000	1,650,000	8,600,000
Transmission	2,000,000	-	-	-	-	2,000,000
Miscellaneous	510,000	2,900,000	500,000	500,000	500,000	4,910,000
Electric Fund Total	\$ 5,010,000	\$ 7,560,000	\$ 4,810,000	\$ 3,910,000	\$ 3,840,000	\$ 25,130,000

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ALL FUNDS
ADOPTED BUDGET - CAPITAL & SPECIAL PROJECTS - FY 2016 - 2020

Fund/Department	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	5 Yr Total
<i><u>Telecommunications</u></i>						
Distribution	\$ 390,960	\$ 450,000	\$ 450,000	\$ 500,000	\$ 500,000	\$ 2,290,960
<i>Telecommunications Total</i>	\$ 390,960	\$ 450,000	\$ 450,000	\$ 500,000	\$ 500,000	\$ 2,290,960
	<u>\$ 22,177,670</u>	<u>\$ 36,760,110</u>	<u>\$ 25,417,000</u>	<u>\$ 44,373,000</u>	<u>\$ 17,596,000</u>	<u>\$ 146,323,780</u>
Funding:						
General Fund Revenues	\$ 2,242,310	\$ -	-	-	-	\$ 2,242,310
Fund Balance	2,160,710	-	3,205,000	6,500,000	1,900,000	13,765,710
Aid to Localities-VA Fire Program	120,000	120,000	120,000	120,000	120,000	600,000
Utility Fund Revenues	5,495,960	-	-	-	-	5,495,960
To Be Determined	-	25,036,998	17,582,000	33,443,000	12,036,000	88,097,998
PCA Revenue	510,000	500,000	500,000	500,000	500,000	2,510,000
State/Federal Grants	1,425,000	5,043,112	700,000	1,400,000	700,000	9,268,112
Other (Reprogrammed Funds)	277,690	2,400,000	-	-	-	2,677,690
Bonds	9,946,000	3,660,000	3,310,000	2,410,000	2,340,000	21,666,000
Total Funding-All Funds:	\$ 22,177,670	\$ 36,760,110	\$ 25,417,000	\$ 44,373,000	\$ 17,596,000	\$ 146,323,780

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GENERAL FUND
ADOPTED BUDGET - CAPITAL & SPECIAL PROJECTS - FY 2016

	Fund Balance	Debt Financing	Current Revenues	Grants/CIA	Other - To Be Determined	Total
<u>Non-Departmental</u>						
Riverfront Park Master Plan & Design	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Space Needs Study	50,000	-	-	-	-	50,000
G W Stadium Study	150,000	-	-	-	-	150,000
	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>
<u>Community Development</u>						
Comprehensive Blight Removal	-	-	1,650,000	-	-	1,650,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,650,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,650,000</u>
<u>Economic Development</u>						
E/D River District Purchase Plan	\$ -	\$ -	\$ 367,310	\$ -	\$ 202,690	\$ 570,000
China Strategy Implementation	-	-	100,000	-	-	100,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 467,310</u>	<u>\$ -</u>	<u>\$ 202,690</u>	<u>\$ 670,000</u>
<u>Finance</u>						
Financial Service Center	-	78,000	-	-	-	78,000
	<u>\$ -</u>	<u>\$ 78,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,000</u>
<u>Fire</u>						
Fire Station Roof Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Fire Apparatus and Equipment Replacement Plan	-	330,000	120,000	-	-	450,000
Public Safety Center - Fire Headquarters	-	140,000	-	-	-	140,000
PSAP Phone System Replacement	-	-	125,000	150,000	-	275,000
Asphalt Resurfacing of Parking and Emergency Access Drives	-	34,000	-	-	-	34,000
	<u>\$ -</u>	<u>\$ 534,000</u>	<u>\$ 245,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 929,000</u>
<u>Information Technology</u>						
Enterprise Resource Planning Enhancements & Upgrades	\$ 337,500	\$ -	\$ -	\$ -	\$ -	\$ 337,500
Computer plan	417,550	-	-	-	-	417,550
GIS	20,000	-	-	-	-	20,000
	<u>\$ 775,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 775,050</u>

FY 2016 Adopted Budget
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GENERAL FUND
ADOPTED BUDGET - CAPITAL & SPECIAL PROJECTS - FY 2016

	Fund Balance / Budget Stablization	Debt Financing	Current Revenues	Grants/CIA	Other - To Be Determined	Total
<u><i>Parks Recreation Tourism</i></u>						
Riverwalk Trail	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Park Improvements	120,000	-	-	-	-	120,000
Facility Improvements	-	120,000	-	-	-	120,000
Parks Paving Projects	30,000	-	-	-	-	30,000
City Auditorium Renovation	-	375,000	-	-	-	375,000
	\$ 175,000	\$ 495,000	\$ -	\$ -	\$ -	\$ 670,000
<u><i>Police - Admin</i></u>						
Video Surveillance System in the River District	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
SWAT Tactical Equipment Upgrade	20,000	-	-	-	-	20,000
Police Firing Range Upgrade	40,660	-	-	-	-	40,660
	\$ 60,660	\$ 200,000	\$ -	\$ -	\$ -	\$ 260,660
<u><i>Police - Adult Detention Facility</i></u>						
Adult Detention Facility Improvements	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
<u><i>Public Works-Bldg and Grounds</i></u>						
Roof Replacement - City Buildings	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 275,000
HVAC Replacement - City Buildings	-	244,000	-	-	-	244,000
General Maintenance of Buildings & Grounds	150,000	-	-	-	-	150,000
Elevator Upgrade	-	285,000	-	-	-	285,000
	\$ 150,000	\$ 804,000	\$ -	\$ -	\$ -	\$ 954,000

FY 2016 Adopted Budget
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GENERAL FUND
ADOPTED BUDGET - CAPITAL & SPECIAL PROJECTS - FY 2016

	Fund Balance / Budget Stabilization	Debt Financing	Current Revenues	Grants/CIA	Other - To Be Determined	Total
<u>Public Works-Engineering & Streets</u>						
City-wide Wayfinding/Signage	100,000	-	-	-	-	100,000
River District Street Improvements	-	500,000	-	500,000	-	1,000,000
River District Street Landscaping - Non VDOT	100,000	-	-	-	-	100,000
Stormwater Improvements	-	200,000	-	-	-	200,000
General Street Improvements	-	200,000	-	200,000	-	400,000
South Boston Road WBL Widening	-	125,000	-	125,000	-	250,000
Steward Street Improvements	-	75,000	-	150,000	75,000	300,000
Northside Riverwalk Trail Extension - Central Blvd. to Piedmont Dr.	200,000	-	-	300,000	-	500,000
	\$ 400,000	\$ 1,100,000	\$ -	\$ 1,275,000	\$ 75,000	\$ 2,850,000
<u>Public Schools</u>						
School Improvements	\$ -	\$ 2,620,000	\$ -	\$ -	\$ -	\$ 2,620,000
	\$ -	\$ 2,620,000	\$ -	\$ -	\$ -	\$ 2,620,000
<u>Transportation Services</u>						
Refurbish Hangar Buildings	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ 265,000
	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ 265,000
Project Totals	\$ 1,810,710	\$ 6,446,000	\$ 2,362,310	\$ 1,425,000	\$ 277,690	\$ 12,321,710

GAS FUND

ADOPTED BUDGET - CAPITAL & SPECIAL PROJECTS - FY 2016

	Debt Financing	Current Revenues	Fund Balance	Other	Total
<i><u>Distribution</u></i>					
Cast Iron Replacements	\$ -	\$ 1,150,000	\$ 350,000	\$ -	\$ 1,500,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Projects	\$ -	\$ 1,150,000	\$ 350,000	\$ -	\$ 1,500,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ELECTRIC FUND
ADOPTED BUDGET - CAPITAL & SPECIAL PROJECTS - FY 2016

	Debt Financing	Current Revenues	Fund Balance	Other	Total
<u>Distribution</u>					
Line Rebuilds and Reconductoring	-	100,000	-	-	100,000
System Reliability Inspections	-	400,000	-	-	400,000
Distribution Total	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
<u>Sub-Stations</u>					
Substation Upgrades & Rebuilds	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Sub-Stations Total	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
<u>Transmission</u>					
69 kV Rebuild Wendell Scott to New Design	\$ 1,500,000	\$ 500,000	\$ -	\$ -	\$ 2,000,000
Sub-Stations Total	\$ 1,500,000	\$ 500,000	\$ -	\$ -	\$ 2,000,000
<u>Miscellaneous</u>					
Weatherization - Energy Efficiency	\$ -	\$ 510,000	\$ -	\$ -	\$ 510,000
Sub-Stations Total	\$ -	\$ 510,000	\$ -	\$ -	\$ 510,000
Total Capital & Non-Capital Projects:	\$ 3,500,000	\$ 1,510,000	\$ -	\$ -	\$ 5,010,000

City recognizes the primary purpose of facilities and equipment is to support provision of public services. Using debt financing to meet the capital needs of the community, the City must balance between debt financing and "pay-as-you-go" methods. The City realizes failure to meet the demands of growth may inhibit its continued economic viability but also realizes too much debt may have detrimental effects.

Tax Support Debt Outstanding, 6/30/15:

General Fund	\$24,473,264
Schools	\$11,420,591
Total	\$35,893,855

Current Tax-Supported Debt Obligations

FY	Principal	Interest	Total	Payout Ratio
Total	\$ 35,893,854	\$ 12,767,853	\$ 48,661,707	
2016	1,581,880	1,446,244	3,028,124	4.4%
2017	2,450,590	1,383,744	3,834,334	11.2%
2018	2,540,234	1,293,499	3,833,733	18.3%
2019	2,636,397	1,198,241	3,834,638	25.7%
2020	2,744,023	1,091,315	3,835,338	33.3%
2021	2,866,776	970,206	3,836,982	41.3%
2022	2,978,190	859,610	3,837,800	49.6%
2023	2,249,184	749,633	2,998,817	55.9%
2024	2,316,748	673,973	2,990,721	62.3%
2025	2,409,833	587,307	2,997,140	69.0%
2026	2,492,999	493,780	2,986,779	76.0%
2027	943,804	391,688	1,335,492	78.6%
2028	983,330	345,706	1,329,036	81.3%
2029	1,027,097	297,722	1,324,819	84.2%
2030	815,184	254,908	1,070,092	86.5%
2031	839,830	217,777	1,057,607	88.8%
2032	876,357	178,561	1,054,918	91.2%
2033	911,767	136,693	1,048,460	93.8%
2034	944,294	93,757	1,038,051	96.4%
2035	544,703	58,187	602,890	97.7%
2036	363,112	33,668	396,780	98.9%
2037	377,522	11,367	388,889	100.0%

Debt Policy

General Authority

The Constitution of Virginia and State Code authorizes localities to issue debt within certain limitations. The Constitution restricts the amount of General Obligation debt – that is, debt payable from general municipal revenues and backed by the full faith and credit of a city – to 10% of the assessed valuation of real property in the jurisdiction plus any applicable limitations set forth in the city's charter. In determining the debt applicable to the 10% legal debt limit, the following types of debt are excluded:

- Notes issued in anticipation of the collection of revenue and maturing within 12 months;
- Bonds secured by the full faith and credit of the municipality, for which the principal and interest payments are made with revenues earned by the utility or facility (double-barrel bonds);
- Bonds of the municipality, the principal and interest on which are payable exclusively from the revenues and receipts of a utility system or other specific undertaking from which a city may derive a revenue (revenue bonds); and
- Financial instruments on which the debt service payments are contingent upon annual appropriations by the governing body (lease purchase agreements and reimbursable agreements).

With the following exceptions, the City Charter is more restrictive in providing that no debt shall be issued until approved by a majority of the qualified voters at an election. Issuance of the following may be authorized by City Council without voters' approval:

- Up to \$6 million of bonds in any one fiscal year to finance capital expenditures, excluding capital improvements related to water, sewer, gas, and/or electric improvements.
- Up to \$10 million of bonds in any one fiscal year to finance capital expenditures relating to the City's water, sewer, gas, or electric systems or other undertaking from which the City may derive a revenue.
- Up to \$25 million of bonds or notes in any one fiscal year for capital expenditures relating to the City's water treatment, wastewater treatment, stormwater treatment, solid waste disposal, or recycling facilities, and any extraordinary maintenance improvements or expansions of transmission, and distribution infrastructure for the electric or gas systems.
- Bonds of any amount necessary to pay costs or expenditures related to annexation.
- Refunding bonds issued to refinance existing debt.
- Notes issued in anticipation of revenue not to exceed \$500,000 with a maximum maturity of 24 months.
- Contractual obligations other than bonds and notes, such as lease-purchase contracts.

City of Danville Standards

The City will maintain the following standards to ensure a higher level of financial security than that afforded by meeting minimum State standards:

- **Debt to Assessed Value:** Debt supported by General Fund tax revenue will not exceed 3.0% of total taxable assessed value of property within City limits. For the purposes of calculating this ratio, assessed value shall include real property and personal property.

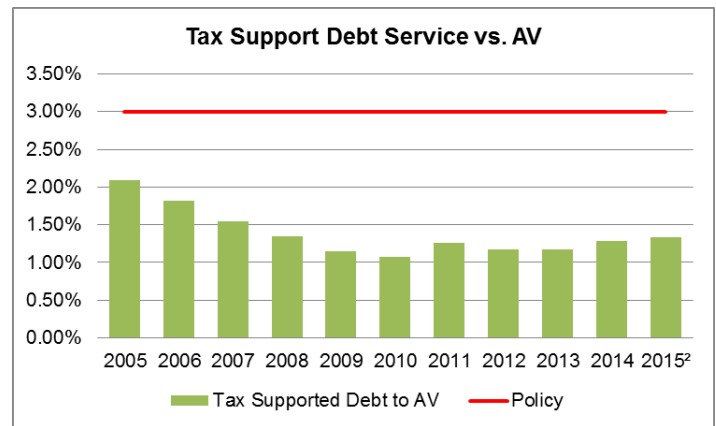
Tax Support Debt Service vs. Assessed Value

Fiscal Year	Assessed Value	Tax Supported Debt ¹	Tax Supported Debt to AV
2005	2,273,291,592	47,508,764	2.09%
2006	2,372,864,914	43,153,899	1.82%
2007	2,497,659,386	38,718,151	1.55%
2008	2,531,311,088	34,213,375	1.35%
2009	2,664,746,381	30,604,652	1.15%
2010	2,686,875,502	28,875,765	1.07%
2011	2,660,962,178	33,563,634	1.26%
2012	2,702,338,379	31,756,730	1.18%
2013	2,675,917,254	31,523,096	1.18%
2014	2,689,711,757	34,600,414	1.29%
2015 ²	2,692,400,532	35,893,854	1.33%

¹Debt for the General Fund/Schools only. Includes Lease Revenue debt. Does not include debt of Utility/Enterprise funds, even if General Obligation as such debt is considered self-supporting

²Estimate - public service corporation number is revised in october of each year and adjusted accordingly

Source: CAFR, City Staff - Assessed Value refers to Real and Personal Property

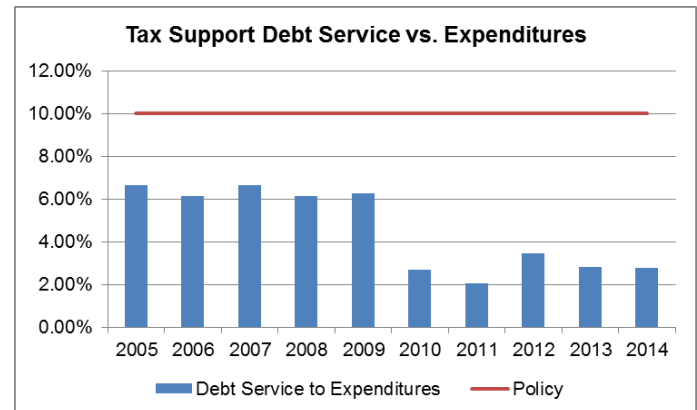


- **Debt Service to Expenditures:** Debt service paid from general tax revenue will not exceed 10% of total General Fund Expenditures, including transfers out.

Tax Support Debt Service vs. Expenditures

Fiscal Year	Tax Supported Debt Service ¹	General Fund Expenditures	Debt Service to Expenditures
2005	5,402,562	80,881,074	6.68%
2006	5,093,135	82,861,871	6.15%
2007	5,748,291	86,500,331	6.65%
2008	5,680,693	92,456,962	6.14%
2009	5,930,414	94,366,647	6.28%
2010	2,497,287	91,791,747	2.72%
2011	1,908,664	93,089,850	2.05%
2012	3,386,481	98,145,073	3.45%
2013	2,506,015	88,239,861	2.84%
2014	2,355,580	84,639,170	2.78%

¹Debt Service per Statement of Revenues, Expenditures and Changes in Fund Balance with the following adjustments: 2012: Net of \$3,848,678 in refunded principal; 2013: Net of \$1,824,483 in refunded principal. Source: CAFR, City Finance Department



- Debt Payout Ratio: The City will structure its bond issues to maintain an overall 10-year payout ratio (the amount of principal retired within 10 years) of not less than 60%.
- Derivatives: The City will not use interest rate exchange agreements, swaps, or other derivatives in managing its debt portfolio.

Other standards adhered to by the City of Danville include the following:

- No debt will be issued until an ordinance has been adopted by Council by affirmative vote of two-thirds (six of nine) of its members.
- Long-term borrowing for capital improvements will be confined to such improvements and projects that cannot be reasonably financed from current revenues.
- In consideration of bond issue cost, bond issues shall be appropriately sized, preferably not less than \$3 million. Several projects may be grouped together in a single bond issue. However, no single project element should cost less than \$100,000, as lower level expenditures will be included in operating budgets and financed with current revenues.
- Capital improvements that are financed by issuing general obligation bonds, revenue bonds, or other long-term debt, including lease-purchase obligations, will be repaid within a period not to exceed the expected useful life of the improvement.
- Unless required to be credited to a trustee held account by requirements of a trust indenture, it is the accounting policy of the City to recognize temporary investment earnings on bond proceeds in the General Fund in order to match transfers out to the Debt Service Fund for bond interest expenditures.
- To maintain a predictable debt service burden, the City will give preference to debt that carries a fixed interest rate. However, consideration may be given to variable rate debt. Conservative estimates will be used in budgeting variable rate debt service interest expenses. Variable rate debt will be limited to no more than 20% of total outstanding debt.

Long & Medium-Term Debt

The City makes use of general obligation and revenue bonds for debt financing normally extending over 20 to 30 years and lease-purchase financing for debt paid over five to 10 years.

- General Obligation Bonds -- General obligation bonds will be used for public improvement projects that have a direct benefit to the citizens of Danville. General obligation bonds may be used to finance utility projects if doing so is more cost effective than using revenue bonds.
- Revenue Bonds -- The City uses revenue bonds to finance utility projects when general obligation bonds are not feasible or cost effective.
- Lease-Purchases -- Lease-purchase obligations, bonds, or other debt instruments may be used as a medium-term (4 to 10 years) method of borrowing for the financing of vehicles, specialized equipment, or capital improvements. Assets with a longer

useful life may be lease financed if it is determined it is in the City's best interest. The equipment or improvement must have an expected life of more than five years and cost in excess of \$100,000. Such debt will be paid before expiration of the expected life of the equipment or improvement acquired.

Short-Term Debt

The City's policies regarding fund balance and unrestricted cash reserves are designed to eliminate the need to borrow to meet operating cash flow requirements. However, from time to time, as part of an overall plan to stabilize utility rates and manage its utility business over a multi-year planning period, the City may borrow on a short-term basis through the issuance of short-term notes or through the procurement of a line of credit. Security for the notes or line of credit may include a pledge of utility revenues on a gross or net basis or the general obligation pledge of the City. Bond Anticipation Notes (BANs) may be issued for capital related cash purposes to reduce the debt service during the construction period of a project or to provide interim financing. BAN financing is limited to five years or less.

Reference: City of Danville Financial Policies, Section 9 - Debt, amended May 2015